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September 1, 2004

Suzanne Yelen
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Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, S
Washington, D.C. 20554

Re: *Implementation of the Pay Telephone Reclassification and Compensation
Provisions of the Telecommunications Act of 1996*, CC Docket No. 96-128

Dear Ms. Dortch:

Attached please find the Independent Accounts Report by KPMG LLP for Telecomunicaciones de Puerto Rico (TELPRI), the parent company of two wholly-owned carrier subsidiaries, PRT Larga Distancia, Inc. and Puerto Rico Telephone Company, Inc., as required by the Commission's October 3, 2003 Order in CC Docket No. 96-128. This Report is timely filed consistent with the company's waiver request of June 29, 2004.

Please let me know if you have any questions.

Sincerely,

Suzanne Yelen

Attachment

cc: Mr. Darryl Cooper